

# Audit Completion Document

Company Name: SR and Co.

Balance Sheet Date: 30 Jan 2026

Completed By: Partner1

Date: 30 Jan 2026

## Purpose

- Document the results of audit procedures performed during completion of the assignment.
- Evaluate on an overall basis the results of our audit procedures and findings for audit objectives associated with significant risks, including fraud risks.
- Evaluate significant findings and issues resulting from the audit, actions taken to address them (including additional evidence obtained) and the basis for the conclusions reached, and
- Evaluate the independence during the assignment and ethical issues.

SubPoint	Remarks	Workpaper Ref
01. Fraud		
1. Identified risk that may result in a material misstatement due to fraud and performed specific procedures for the same.	This was analysed in this workpaper.	Expenses
2. Assessed the identified risks after taking into account an evaluation of the entity's programs and controls.		
3. Made inquiries of management and others within the entity to obtain their views about the risks of fraud and how they are addressed.		
4. The unusual relationships that were identified in performing analytical procedures in planning stage were also taken care of in identification of fraud elements that may be present.		
02. Going Concern		
1. We considered the results of our procedures performed in planning, gathering evidential matter relative to the audit objectives, and completing the audit.		
2. Our main objective was to identify conditions and events that, when considered in the aggregate, indicate there could be substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.		
03. Laws and regulations		
1. A kick off meeting was held with the management in order to obtain an understanding about the various laws and regulations applicable to the company.	Details are available.	Share Capital
2. Obtained confirmation about the legal cases against the company or any charge of noncompliance. No material case of any charge		

SubPoint	Remarks	Workpaper Ref
of non-compliance or penalty came to our notice.		
04. Related parties		
1. The management had disclosed the related parties of the company and transactions with the related parties during the year. Other than that, we verified if there are other probable related parties and relationships and transactions with such related parties.		
2. Discussed with the management to understand who holds authorization for approving transactions with related parties.	Related party accounts verification done in this workpaper.	Expenses
3. Accounting for and disclosing relationships and transactions with related parties in the financial statements.		
05. Identifying and Assessing Risks of Material Misstatement		
1. Obtained an understanding of the company's process and policies. Any criteria for entering into transaction with related parties and verify if the transaction was entered into in accordance with the criteria.		
2. Performing inquiries.		
3. Based on above procedures, all the related parties & transactions with them have been correctly recorded.		
06. Subsequent event(s)		
1. Traced if there exist any transaction that may have adjusting or non-adjusting effect on the financial statements.		
2. Cut Offs: An examination of data was performed in order to ensure that proper cut offs have been considered for the balance sheet date and it clearly distinct the data of current year and subsequent year. Refer SA 560		
3. Contingent liabilities or Future commitments		
4. Going Concern: Inquired with the management whether there have been any major events such as affecting going concern. Based on above procedures, it is concluded that all relevant disclosures have been made in this respect in the financials.		
07. Reassessment of Materiality		
08. Evaluate significant findings and issues		
Reassessment of Materiality		

SubPoint	Remarks	Workpaper Ref

Overall review of financial statements We have audited the financial statements of the company and documented the results of our overall review of the financial statements.

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